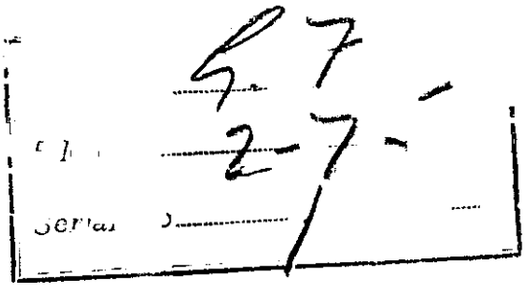
P.66



1875

(G. 7.)

File No 2

vol 1

The Mysore Budget for 1876-77.

Indexed

Memo 1

Dy. Accountant Genl's
letter No 4566 of the 20th
December 75

17-2-76
S.D.

With the above letter, the Dy. Accountant Genl submits for approval and transmission to the Govt. of India, the Budget Estimates of the Mysore Province for the year 1876.77.

Receipts

General. For ready comprehension and reference, I beg leave to append two statements prepared in the Dufter, marked A & B, shewing the comparison between the Estimates of 1876.77 and 1875.76, and the difference between the former and the actual receipts of 1874.75.

2. In the Budget under review, the Dy Accountant

2

General estimates the receipts at Rs. 10,83,000 or Rs 30,000 × less than the Budget Estimate of the current year 1875.76. No reasons are however assigned for the decrease, but it is made to appear chiefly under the heads noted in the margin.

× Not Rs. 54,000 as stated in the Explanatory Statement accompg. the D. A. G. letter.

Land Revenue
Sayer
Law & Justice
Miscellaneous.

3. From what I show below, I think the receipts are somewhat understated, and the Estimates can safely be raised.

4. The actuals of 1874.75 turned out to be more than the Estimates by 9 lacs, and the Dy. Accountant General now fixes the Regular Estimates for 1875.76 at Rs. 1,20,72,000 or Rs. 11,59,000 more than the Budget Estimates, and Rs. 1,38,119 more than the actual collections of 1874.75 The temporary Extension of Kists upto June, as a measure of relief

owing to adverse season in the current year, will not, it is hoped, be required for the year 1876.77 for which the Budget is prepared, and as collections in that case come before the 31st March, the receipts would swell and justify expectations of more revenue and consequently an enhanced Estimate. These are my reasons for raising the Estimate to the actuals of 1874.75, or the Estimate of that year amounting to Rs. 11027940 which is more by Rs. 1164940 than the one now submitted by the Dy. Accountant Genl. for the year 1876.77.

5. I beg leave to submit that the Dy. Accountant Genl. is somewhat sanguine in fixing the Regular Estimates for 1875.76 at Rs 1,20,72,000. There is an impending famine also

everywhere in the Provinces & the periods of Khiists have in consequence & as a measure of relief been extended besides sanctioning grants of remission of assessment wherever required. I am apprehensive therefore that the amount shewn under the head "Regular Estimates" cannot be realized. If it is considered that these figures should also be revised, I would respectfully submit that they may be reduced to and fixed certainly at not more than the actuals of 1874.75.

The Orissa Jaspan & Cuttack Budget Est. for 1876/77 for Rs 1,08,500 Rs 1,19,33,887 — and the Regular Est. for 1875.76 & the Collectors Estimates have perhaps been over, and possibly be taken for what it is worth, but the total is the Budget Est. for Cuttack seems susceptible of increase.

I am under the impression that the Land Revenue Estimate has been submitted some months ago - now ground before them on a resumption of January. The Land Revenue Estimate for next year may be revised for remission given during the year.

6. Having suggested in the above paras that the total estimated receipts should be raised, I would recommend that a proportionate increase should be made under this head. Statement marked C is herewith submitted shewing the comparison between

5

the Budget Estimates of 1876/and 1875/6 for ready comprehension.

7. There is a decrease of Rs. 115 anticipated under the head of permanently settled villages, which, however small, should not be allowed. The actual collections of 1874-75 may be taken at once as the budget Estimates of the next year.

8. Jodi, like the "Kayamgutta" noticed above, is not a fluctuating demand. If there is any variation at all, it should be towards increase and not decrease. In Kolar and Shemoga which have already been brought under Inam operations, the anticipated decrease is not supportable.

9. Under the head "Expt. -war", the anticipated

This decrease is probably now to some extent in the future shown in the Budget which will rather be collections by the amount

The decrease might be struck off

deficit in the Bangalore
and Tumkur Districts
is Rs 10,000 and 50,000 respectively,
which, with the figures
shewn under the head "Batayi,
at Rs. 30,000 and Rs. 11,200,
swells the decrease to Rs.
40,000 and 61,200 respectively.
The anticipated ~~decrease~~
increase in the adjoining
District of Kolar, and the
introduction of the Survey
settlement in this year into
two Taluks of the Tumkur
District do not justify
the anticipated deficit
in the Bangalore & Tumkur
Dts as above stated. It
is not desirable to hope
that the present state of
the season would be the
same in the next year.
As the revenue from Batayi
is subject to more fluctuation
than any other item, and
may also suffer even in
good seasons by the tenure
being converted into "Nayadiyat",

the anticipated decrease may stand striking off the estimated deficit of Rs. 10,000 in the Bangalore District and reducing the one against Tumkur say by Rs 30,000 under the head "Ryotwar".

No proposal is necessary

10. For reasons already assigned in paras 7 & 8 above regarding Kaigunutta and Jodi villages, I would not allow any deficit to appear under heads 7 and 9; the actuals of 1874-75 may be taken as the demand or Estimate for 1876-77. Even supposing that the decrease of Rs. 9000 under head No 7 in the Shemoga, and of Rs 8000 under head No 9 in the Kadur District is owing to conversion of certain land Inams in the Malnad Talukas into money payments, we should have their equivalents shewn

Do

under the head "Riotwar"
which does not appear
at any rate in the Shemoga
District where there is
a deficit of Rs. 4,000 staring
in the face -. Even the
semblance of this reason
is not applicable to the
District of Tumkur and
Chitaldroog which have
no Malnad Talukas.

11. Under head No 11, "Pasture lands," while I am of opinion that the increase of Rs. 14,000 provided for the Chitaldroog District to be somewhat an over-Estimate, considering the terms of the Chief Commr's orders noted in the margin restricting competition from outsiders, the deficit anticipated in the Tumkur District is equally unreasonable, especially as the introduction of the Survey settlement

& Talbraner

No $\frac{3209}{22}$ of 29th July 74.
No. $\frac{3695}{24}$ of 18th Augt 74.

9

into two of its Talukes taking place this year, would improve the revenue from this source. The figures entered in the Budget under review for the two Districts may safely be reduced or raised to those of last year.

12. The decrease in the Estimate under the head Coffee Balat is based on the actuals of 1874-75, and may therefore be allowed to stand, altho' it appears only in the one District of Kadur.

13. No provision is made for the Kolar District under the head "Sale proceeds of forest land".

14. There is a large decrease of Rs 14,000 anticipated under the head "Amany rents" in the Kolar District, but no reasons are assigned for this.

15. Under the head "Fees on Coffee Pattas", a fresh provision of Rs 500 and 300 is entered against the Bangalore and Kolar Districts. This is not supportable inasmuch as there is not much Coffee cultivation in those Districts.

16. The fluctuations in the other items call for no remark.

17. The Estimated receipts from Jodi lands granted to Brahmins, Jakirs and Devastans should be Rupees 37,200 and not Rs. 39,200 as put down by the Dy. Accte. Genl. in page 5 of the Draft Budget.

18. The Current year's Estimates under the head "Coffee" are put down as Rs 60,690; they should be Rs. 80,690.

19. Nil.

II. Tributes and Contributions from Native States.

20. Under the head "Forests", III. Forests.
an increase of Rs 19,000

over the Budget Estimates of the current year is expected chiefly from Timber sales. The Forest Budget from which the figures entered in the Draft Budget under review are taken, has already been approved by the Chief Commr.

III. Abkari —

21. The estimated revenue under this head is Rs. 12,80,000 or Rs. 1,20,000 more than that for the current year. The actuals of 1874.75 amounted to Rs. 11,44,448.

12,80,000
1,20,000
11,60,000 - 1875.76
11,44,448 - 74.75

22. Arrack. Under the head of "Arrack" the receipts for 1876.77 are estimated at Rs. 604682 as against Rupees 5,75300/ for 1875.76. The actual collections from April to September 75 justify the increased provision.

The increase in the Mysore District amounting to Rs. 52,582 is expected

from the operation of the Abkari system recently sanctioned and introduced into that District.

The Estimates for the Shemoga, Kadur and Chitaldroog Districts shew a decrease of Rs 29,300 when compared with the Budget provision for 1875-76, and less than the actuals of 1874-75 by Rs. 3489. as per particulars shewn in the margin. The figures budgetted may stand.

Yes

23 Toddy The net increase under this head is Rupees 90783 due to increased rents in the Ashtagram Dt. No reasons are assigned for the decrease of Rs 1,200 Estimated for the Shemoga Dt, the ~~Dy~~ Dy. Accountant Genl's figures may however stand.

Notice

V Assessed Taxes.

24. The Estimated revenue from "Assessed Taxes" is put down at Rupees 3,81,000 as against Rs. 389,000 of 1875-76. and Rupees 403,226, the actuals

of 1874.75. The cause of the decrease is said to be the same as that stated ~~in para~~ with reference to the anticipated falling-off in "Land Revenue". For the reasons given in ~~that~~ para 4 above, the Estimates may be raised to the actuals of 1874.75.

VII. Sayer (Customs).

25. The receipts under this head are estimated at Rs. 536,000/~~00~~ and not Rs 556,000 as put down in the "Abstract of Receipts" at page 1 of the Draft Budget) ~~or~~ or Rs 114,340 less than the Estimates of the current year; and Rs. 247,213 less than the actuals of 1874.75. The decrease is owing to the abolition of duty on Piece goods and Tobacco stalk from 1st July 1875 and to its reduction on Betel-nut and Tobacco leaves

to a uniform rate of 12 Annas per maund from 1st October 1875.

26. The Dy. Accountant Genl calculates an increase of Rs. 10,600 and of Rs. 12,980 under the heads of "Betel leaves" and "Fresh Cocoanuts" respectively. The Estimates may be reduced to Rupees 26,000 and 18,000 respectively, as measures are being taken to abolish the Jeneral Excise duty upon these articles, imposing it under the name of town duty in large towns and market places.

VII. Salt.

27. The Estimated revenue under this head for the next year shews an increase of Rupees 2000 over and above the Estimates of the current year, and a decrease of Rs. 1365 when compared with the actuals of 1874-75. The increase is chiefly in the Chidaldroog District.

28. Nil.

VIII. Opium

IX. Stamps. 29. This head shows an increase of Rs. 9000.

X Mint 30. Nil — Rupees 11000 were realized by the sale of mutilated copper coins and credited to this head in 1875

XI. Post Office 31. This head also shows an increase of Rs. 3000, which is justified by the actuals of 1874.75, and the collections of the first six months of the current year.

XII. Electric Telegraph. 32. Nil —

XIII. Law and Justice. 33. Under this head, the estimated receipts are put down at Rs. 4,43,000 as against Rs. 4,56,000 for the current year as noted below: —

	Estimates of 1875.76. Rs.	Estimates of 1876.77. Rs.
1. Civil & Criml. Courts —	4,19,000	4,06,800
2. Jails	14,000	10,850
3. Registration Depts —	23,000	25,350
Total.	456,000	443,000

No reason is assigned for the estimated decrease of Rupees ~~60,000~~ 12,200 chiefly under the head "Court Fees Stamps" in the 1st item. The estimate of the other two items ~~xxxx~~ is based on the actuals of 1874-75

34. The estimated receipts are Rs 2000/ or Rs 1000 more than the budgetted income for 1875-76. The actuals of 1874-75 and the realizations for the first six months of the current year justify the increase.

35. The items of receipt under this head are fees, fines, forfeitures, and Miscellaneous It does not appear to me under what head the cost of the Police wholly or partly Contributed by Municipalities is brought to account under the head of receipts, and if this is the right heading, it does not appear to have been so done.

XIV. Police.

5/

17

XV. Military — 36. The increase in the estimated receipts under this head, amounting to Rupees 4000, is based on the actuals of 1874-75.

XVI. Education — 37. The estimated Educational Receipts amount to Rupees 46,000, the same as for the current year

XVII. Interest. 38. Under this head, there is an increase of Rupees 5000/. and it is based on the actuals of the past year.

XVIII Miscellaneous. 39. The Miscellaneous Receipts are estimated at Rs 96,000 or Rs. 22,000 less than the Budget Estimates of the current year. The decrease is mainly due to the suspension of the Elephant Kedda operations in the Mysore District.

XIX. Public Works. 40. The receipts under this head are estimated at Rs. 33,000 or Rs 19,000 more & not Rs. 5000 less as shewn in the Explanatory

statement submitted by the Dy. Accte Genl) than those budgetted for the current year. The increase is based on the actuals of 1874-75, which amounted to Rs. 31996.

41. It is not stated whether the above sum includes an Estimate of contributions for the year; if not, I think the Estimates should be raised under this head by that sum.

42. If the alterations suggested above are approved, the Estimated receipts will be Rs. 118,66,824 as shewn below: —

Items	Dy. Accte Genl's Estimate	Draftsman's Estimate
1. Land Revenue.	73,09,000*	82,94,178
2. Forest	4,52,000	4,52,000
3. Abkari.	12,80,000	12,80,000
4. Assessed taxes	3,81,000	4,03,226
5. Sayer Customs.	5,36,000	5,12,420
6. Salt.	15,000	15,000
7. Stamps	1,99,000	1,99,000
8. Post Office	54,000	54,000
9. Law & Justice	4,43,000	4,43,000
10 Police	2,000	2,000
11 Military	5,000	5,000
12 Education	46,000	46,000
13. Interest.	32,000	32,000
14 Miscellaneous	96,000	96,000
15. Public Works.	33,000	33,000
Total —	108,83,000	118,66,824

* Erroneously put down as Rs 7319000 in the "Abstract of Receipts".

Raised to the actuals of 1874-75

6/

19

Disbursements.

General.

43. The Dy. Accountant Genl. estimates the total Expenditure for 1876.77 at Rupees 108,43,000 as against Rs. 105,93,000 for 1875.76, and the actuals of 1874.75 amounting to Rs. 10364085. Deducting from this Estimate the usual grant of Rupees 15,00,000 made to Public Works, and Rs. 1440. as requested by the Surveyor Genl of India, the sum available for all other Expenditure is Rs. 93,41,560

× Note.
This is ~~Erroneously~~ put down at Rs. 107,93,000 in the Abstract Statement of Disbursements

44. The major heads of Expenditure will be noticed below:—

II. Interest on Service Funds & Other accounts. 45. No provision is made under this head owing to the transfer of the item to the Imperial

~~Undesta~~ Surplus Fund Accounts.

46. An increased provision of Rupees 5000 over and above the Budget Estimates of the current year is made under this head, and it is based on the actuals of 1874.75 amounting to Rupees 23820.

III Refunds & Drawbacks.

47. The total estimated Expenditure under this head is put down at Rs. 12,17,000 or Rs. 12066 more than the Budget Estimates of 1875.76. Compared with the actuals of 1874.75, the Estimates shew an increase of Rs 66272 chiefly under the heads noted in the margin —

IV Land Revenue.

× This is put down at Rs 12096 in the D.A.G's Explanatory Statement.

× 1. Compensation to Village Officers. Rs 42,000
· Survey Charges Rs. 27,700

18. Dy Comm^rs & their Establishment

No fluctuations

19. Dy. Comm^rs & Establishment

Under the head "Dy Comm^rs", there is a decrease of Rs 2007. owing to the personal allowance of a Dy Com^r having ceased.

Under the head "Treasury Establishment", a net increased charge of Rs. 12 is provided for on

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account of progressive salaries to certain Treasury Officials sanctioned by the Govt of India

An increased charge of Rs 500/ over the current year's Estimates is provided against the Mysore District on account of "Temporary Establishments"—

50. Apstt Comrs. This head shews a net saving of Rs. ×2100/ owing to the transfer of an Apstt Comr. to the Police Deptt, and to the personal allowance of another being merged in pay.

The total cost of Apstt Comrs of Class A for the next year is put down at page 19 of the Draft budget at Rs. 1,92400; it should be Rs. 92400 only.

57. Apstt Comrs Estt & Contingencies

Owing to the abolition of an Apstt Comr's Court in the Nagar Dn, the Expenditure under this head shews a net decrease of Rs. ×246 as compared with the Estimates of the current year

× The actual saving is Rs 4200 of which a moiety is shewn under Law & Justice.

× Actually Rs 4922; but a moiety of it is charged to Law & Justice.

22

2 Taluk Establishments

The Estimated charges under this head (Rs. 561204) are less than those for 1875-76 by Rs. 15,581 owing to the abolition of 5 Taluks in the Nasik & 2 in the Ashtagram Division. This decrease is only nominal as the whole of the Savings effected by the abolition of Taluks was absorbed by the Establishment of Munsiffs Courts

× Actual is Rs. 31161.

As the question of increasing the pay of Revenue Peons and Duffadars is under consideration, the provision under this head may be increased by say Rs. 20,000 at an average of Rs. 2500 for each District.

This increase is eventually provided for by

Under the Sub-head "Village Establishments" a sum of Rupees 28988 is provided to meet the pay of Shanbogues and other village servants. In addition

to this, a sum of Rupees
75500 is budgetted under
the head "Miscellaneous
for 6 payment of "compen-
"sation and temporary
"remuneration to Shanbogues
"and Patels for loss of Aya
or fraia dues." As the
Survey & Settlement Comr.
has promised to complete
the introduction of the
permanent scale of remu-
-neration into all the
settled Talukes within
the close of the current
official year, I think
it would be well to
club together the two heads above
referred to, together and
shew the expenditure
on account of these classes
of servants under one
head. The Dy. Accountant
General's Estimates, however,
must be considerably
raised so as to meet
the cost of the permanent
scheme in all the settled
Talukes. The amount
sanctioned by the Chief

Copied for the introduction
of the temporary scale is
Rs. 48,000 as shewn in the
margin, and the papers
received from the Surveyor
regarding the introduction
of the permanent scheme
into 4 of the Taluks of the
Chitaldroog District shew that
it involves an average increase
of Rs 4000 per Taluk over & above
the temporary scale now in force.
The increase required for
the 17 ~~other~~ Taluks ~~into~~
~~accordingly~~ into which
the temporary scheme has
hitherto been introduced will, therefore,
be Rs. 68,000.

The Maddagiri & Koratagiri
Taluks of the Tumkur District,
& the Gudibanda Taluk of
the Kolar Dt are now under
settlement. For the introduction
of the permanent scheme
into these Taluks as well
as those noted in the margin
which were settled some time
back, but into which the
remuneration scheme
has not as yet been introduced,
a lump sum of Rs 40,000 will

× 1 Sagara
1 Lake Anantapur
1 " Kengeri
1 " Yelahanka

8/

25

be required

To provide for all these items, the Estimated charges under the head "Shanbogues & other village servants" may be raised from Rs. 28988 to Rs. 184988 as shewn in the margin, and the separate item of Rs 75,500 entered under head "Miscellaneous" may be struck out.

D. A. Gs Estimate under the head "Shanbogues &c — Rs. 28988.
Add.
1. Amount sanctioned up to date for remuneration of Village Officers in 17 Talukas. Rs. 48,000
1. Increase reqd. for permanent Scheme in the above Talugs —— Rs. 68,000
1. Amount reqd. for do in the Maddagiri &c Talukas named fully hereafter. Rs. 40,000
Rs. 184988

53. The formation of a new Taluk at Moodyghery is under consideration, and in the event of its being sanctioned, a provision of Rs. 5000 may be entered in the Draft Budget.

54. The figures entered at pages 15 to 19 under head "Numbers" for 1876-77 relate to 1873-74. This should be rectified.

55. Inam Commission. An increased charge of Rs 1606 is provided for under this head for the

Purchase of new Tents.

5. Revenue Survey. The Estimated charges under this head. (Rs. 323473) shew a decrease of Rs. 6102 (and not an increase of that amount as stated in the D.A.G's Explanatory Statement) when compared with the Budget Estimates of 1875.76. Rupees 5000/. have been struck out under the head "Boundary marks in unoccupied lands," and Rs. 1102 under the head "Pay of officers & Travelling allowances."

If the Secretary contemplates pay of new hands is finally decided upon this

57. Coffee Halat Establishment.

For the Kadur District a sum of Rs. 450/. is provided under this head in accordance with the Current year's Budget Estimates, whereas no Expenditure was incurred in 1874.75. This requires some explanation - The Dy. Asst Genl's figures may however be allowed.

Mr. Mundy to suspend. 74/75 was not per savings the Secretary has been informed the Budget

58. Revenue Procepts Establish
ment. The charges
under this head are
estimated at Rs. 1170, or
Rs. 258 more than the
Budget Estimates of 1874-75
whereas the cost of the
permanent Procepts to
sanctioned by the Chf Comr
is only Rs. 712. It is
presumed that the increas
provision includes the
charges for service of pro-
-cepses otherwise than
by means of permanent
peons, in the manner
laid down in Rule VI.
of the Chf Comr's Notifica
-tion No 129 of the 31st July
1872.

59. Miscellaneous. The
estimated expenditure
under this head is put
down at Rs. 10566 as
against Rs. 70557 for
the current year. This
includes a sum of Rs 75,5
on account of Compen-
-sation to Shanboques
and Potails in lieu of Cya

The item may be struck out for the reasons assigned in para 52 above.

60. The new provision of Rupees 14000 under the head "Inland Land Improvements" is in accordance with the Chf Commr's orders* noted in the margin

* Pro: No. 21 17th Sept 1875.

61. An increase of Rs. 8000/. over the current year's Budget Estimates is provided to meet increased expenditure under heads "Conservancy and Working" and "Establishments.

V. Forests.

62. Under this head, the Estimated charges (Rs. 39,000) shew a net increase of Rs. 19,000 over & above the Estimates of the current year, and Rs 19187 over the actuals of 1874.75.

VI. Abkari.

63. A new provision of Rupees 20520* has been made to meet the cost of Spirits purchased by post from the Paulhally Company under the arrangements recently introduced into

* ~~xxxxxxxx~~ put down at Rs. 20,000 in the Abstract Statement of Disbursements.

9

29

into ~~the~~ Mysore District.

64. The decrease in the Nagar Div. amounting to Rs. 3070, is owing to the abolition of the Establishments in 4 of the outlying Distilleries in that Division.

65. The charges in the Tumkur District are not entered in full, and the total charges for the Nandidroog Division are not put down at page 31 of the Draft Budget.

66. The subject of increasing the pay Salaries of Abkari Officials is under the Chiefs consideration, and pending the contemplated revision, a suitable provision of say Rs. 5,000 may be made in the Draft Budget.

VIII. Sayer (Customs).

67. The Estimated charges under this head, amounting to Rs ×38,000, are less than the current years Estimates by Rs. 3296, and by Rs. 3626

×Rs 37,794 correctly speaking.

than the actuals of 1874-75. The decrease is general in all the Districts of the Province owing to the abolition of the Excise duty on certain articles and the consequent decrease in the amount of commission payable on collection.

68. The total Sayer Charges in the Bangalore Dt are put down by the Dy. Accts Genl. at Rs 3524. This is incorrect, and the figures should be altered ~~to~~ to 3538. The total charges for the Nandydroog Dn should accordingly be altered. ~~to~~ The amount of "Commission payable on Collections" is erroneously put down at Rs 3500; it should be Rs 3836.

× the Grand total for the Province

× page 23.

69. A fresh provision of Rs 1000 is made against the Mysore District to meet the cost of compensation payable for loss sustained by the prohibition of manufacturing salt in villages within 5 miles of Her Majesty's Territories.

IX. Salt

70. No provision is made for the ~~Mc~~ Districts.

71. The item of Rs 1000/ above alluded to is altogether omitted in the Abstract Statement of Disbursements

XI. Stamps — 72. The charges under this head are estimated at Rs 11,000 — the same as for the current year; but more than the actuals of 1874.75 by Rs. 3016. The increase is on account of water-marked paper to be purchased from the Madras Govt for Stamps.

XII — Mint — 73. Nil

XIII. Post Office — 74. An increased charge of Rs 3000 over the Budget Estimates of the current year is provided for under this head.

75 The net increase under the head "Head Quarter Office" amounts to Rs 1157 and includes the increase of pay of Anche Bukshi and the cost of 10 line overseers sanctioned by the Govt. of India

76. The ~~Authority~~ for the ~~excess~~ charge of Rs 534 on account of allowances to Bejaras Escorting night Tappals has not been quoted.

7 V. Public Offices.

An increase of Rs. 1295 is provided under the head "Pay of Officers, and it is made up of the following items:-

Rs. 6295[x] on account of fixed allowance to the permanent Secy: Mr. Wellesley.

Rs. 4000 - on account of Probationer. Financial Deputn. sanctioned by India.

Rs. 1800 - on account of increments to pay of attaches, sanctioned by India

[x] erroneously put down at Rs 6128 in the Abstract Statt of Disbursements.

8 II. Establishments.

Under this head, there is a net increase of Rupees 970 over the Budget Estimates of the current year, owing to revision of Establishments.

9 IV. Chief Comrs Treasury.

The Establishment charges under this head

XV. Administratio

If Mr Wellesley be added to Salary of the Accountant Genl. Rs 700 x 12 = Rs 8400, in case the proposed 5 pile up Pension Vacancy Allowance of Clerk also cannot be sanctioned by

amount to Rs 21188 or Rs. 2496 less than the current years' Estimates. This is owing to the abolition of the post of Naib Burkahy and to the revision of the Subordinate Establishment.

80. V. Residency Establishment at Mysore & Ootacamund. The charges under this head shew an increase of Rs. 1691, which it is proposed to spend on repairs to the Residency Bungalows at these places.

81. VI. Money Order Offices. An increase of Rs. 144 is provided for on account of allowance to Money Order Agent at Lucklespur where a new Office was opened in 1875 for the convenience of the European Planters located in the vicinity.

82. VII. Palace charges. The Palace charges under the various heads are Estimated at Rupees

87453 as against Rupees 88829 for the current year, and Rs. 81,989 – the actuals of 1874-75.

Under the head "Pensions" the provision for 1876-77 shews a decrease of Rupees 5348 when compared with the Budget Estimates of the current year. This is owing to lapses caused by deaths among the pensioners.

The current year's provision of Rs 25000 under the head "Construction of the late Maha Raja's tomb" has been reduced by one half, on the recommendation of the Guardian.

A new provision of Rupees 5,0000 is entered for meeting the cost of furniture &c for the Maha Raja's Castle at Bangalore.

The amount of grant-in-aid to the Male Orphan Asylum at Madras is put down at Rs. 250 for the coming year as against Rs. 1000 / Estimated for the

1. Rs 16,000 entered at page 39 for "Gifts on Marriages and deaths" should be Rs 10,000 in accordance with the current year's Estimates

2. The amount [illegible] Sanctioned [illegible] Rupees 35000 [illegible] current year

current year. The former figures have apparently been based on the actuals of 1874-75, which amounted to Rs. 2501.

The other items remain unchanged.

XVI. Minor Departments.

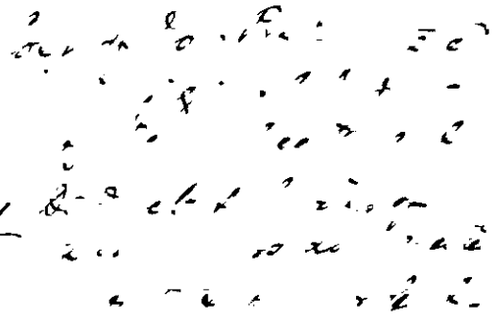
83. Under this head are included the marginally noted items of expenditure.

1. Topographical Survey Rs. 134870
2. Museum. Rs. 3778
3 Botanical Gardens. Rs. 19152
4. Experimental Circle. -na. plantations. Rs. 2000
5 Govt Experimental Farm Rs. 4200
6. Miscellaneous. —"—
Total. Rs. 1,64,000

84. The Topographical Survey appears for the first time, and its charges for the coming year are estimated at Rs 134870 on the basis of the figures furnished by the Surveyor Genl of India. These figures will be reduced to Rs. 133430 after making the corrections referred to by the Dy Accts Genl in his letter No 4653 dated 28th Decr 75.

85. The Surveyor Genl in his telegram to the Dy. Accts Genl enclosed in the latter Officer's letter No. 4653 quoted above,

states that the revised total cost of No 9. or Capt^n. M^c Cullagh's party should be Rupees 64802; but it will be Rs. 64772 only according to the figures entered in the Draft Budget as shewn in the margin.



86. The Museum charges are estimated at Rupees 3778 or Rs 60 more than the current year's Budget Estimates. The increase is to the salary of the peons employed at the Museum & has received the Chief^s sanction.

87. Under the head "Botanical Gardens", a fresh provision of Rs. 2500 is made for the purchase of new & valuable plants & for the carrying on of experiments.

88. There is a small increase of Rs. 150. in the charges on account of the Experimental Cinchona Plantation in the Kaduru District.

89. The increase of Rs. 1800/ under the head

11

37

"Experimental Farm is on account of increments to pay of the Superintendent sanctioned by the Govt. of India.

XVII. Law & Justice.

90. A provision of Rs. 1667 is made to meet the furlough allowances payable to Mr Gordon, the permanent Jud. Comr. The Jud. Comrs Office Estt shews a decrease of Rs 5808 owing to savings effected by the revision.

91. Under the head "Registration" an increased charge of Rs ~~1200~~ over ~~the~~ and above the Budget Estimate of the current year is provided for on account of commission to Sub-Registrars in places where new offices were opened

92. There is a decrease of Rs 720 in the Establishment charges of the Town Magistrate's Court at Bangalore owing probably

? but it may stand

to reduction of Establishment.

93. The decrease of Rs. 12482 under the head "Jud Apttes' Courts is due to the abolition of the Jud. Apttes' Court at Saulhally and reduction of Establishment in the Nagar Div. ✓

95. Under the head "Kazies and Kutwalls," the figures for the Bangalore Dt. shew a net increase of Rs 240 over Sabone the Budget Estimate of 1875-76., and there is a decrease of Rs 204 in the same head in the Mysore District. ✓

94. The pay of 4 Jud. Apttes at Rs 500 per mensem is Rs 24,000 and not Rs 2400 as put down in the Draft Budget at page 49. ✓

96. Rs. 824 entered at page 55. on account of Servants on the Sir Queen's Estb. Shouls be Rs 624 as mentioned at page 50.

97. Munsiffs' Courts

Nandydroog Dn. An increase of Rs 3,400 is provided to meet Expenses of a Miscellaneous nature such as Batta, Circuit Expenses &c.

Nagar & Ashee Divns.

Owing to the introduction of the Munsiffs' scheme into these Divisions, the charges shew an increase of Rs 62350. over the Current

year's Budget Estimates
The increase is only
nominal, as it was
wholly met from the
savings effected by the
abolition of 7 Talukes
together with their Esta-
blishments.

98. Process Service Estt.
This head shews a
decrease of Rs 2129 when
compared with the Estimates
of the Current year.

99. Jails. A net increase
of Rs 5257 over the Current
year's Estimates is provided
for under the head "Jails".
Of this amount, a sum
of Rs 2480 forms the increase
to the pay of the Central
Jail Superintendent
The other items of increase
are "Rations, Clothing
& "Contingent Charges
100. The other items under
Law & Justice require
no Explanation

XVIII. Police

101. The total charges
under this head are

estimated at Rs. 659,000 or Rs. 28,800 more than the Budget Estimates of the current year, and Rs. 243978 in excess of the actuals of 1874-75.

102. A sum of Rupees 834 is provided for to meet the increase to the pay of the Dy. Inspector General sanctioned by the Govt of India

103. Under the head "Establishment", a sum of Rs. 6648 or Rs. 4648 more than the estimates of the current year has been entered pending the sanction of the Local Govt to the increase.

Sanction received by

104. The actuals of 1874-75 under the head "Town" Police are not entered at pages 56, 57, and 65.

12/

41

105. The increase of Rupees 1918 provided in the Draft-Budget under the head "Travelling allowances & Contingencies of the Dy. Inspector Genls Office Establishment, is justified by the actuals of 1874-75

106. The cost of the Rural Executive Police for the coming year is put down at Rs. 5,96,000. These figures shew an increase of Rupees 20,800 over the Estimates of 1875-6, owing entirely to the transfer of 8 Asstt Commissioners with establishment &c from the heads "Land Revt" and "Law & Justice" to that of "Police"

XX Education

107. Compared with the actuals of 1874-75, the Estimated Expenditure under the head "Educatn." shews an increase of Rupees 56,000, and of Rupees 8000/ over the Budget Estimates

mates of the current year.
The figures entered in the
Draft Budget under review
are taken from the Educational
budget which was sanctioned
by the Chief Comr. in Order
No. 6490/366 dated 8th Nov. 75.

108. The total estimated
charges under this head
are put down at Rupees
2,94000 as against Rupees
2,93000, sanctioned for the
current year, and Rs
2,93262 - the actuals of
1874.75.

109. The amount of
Endowments to Pagodas
and Mutts under the direct
control of the Chief Comr.
has been raised by the
Dy. Accountant Genl from
Rs. 5995 to Rs 6001, and
there is a decrease of one
Rupee in the estimated charges
on account of Chattrams
The authority for these
alterations has not been quoted.
The current years' Estimates may be retained

XXI. Muzaroi

This should be
Rs. 2,92915 according
to corrections made
in pencil at pages
65 & 73 of the Draft
Budget.

I think the Govt sanctioned Rs 5000 a year for 5 years. The period has elapsed, but the total amt has not been expended, the provision has been carried on. Possibly Rs 4058 is the balance or less due?

110. The provision of Rupees 4058 under the head "Petty construction and repairs of Chattrams" for expenditure under the Chief Commrs orders, should be raised to Rs 8,000 which is the amount sanctioned by the Govt of India; and the separate provision of Rupees 3202 made against the Kolar District under this head should be struck out

111. No reason is assigned for anticipating an increase of Rs. 148 over the budget Estimates of the current year in the expenditure on account of Mosques and Chattrams in the Chittaldroog District — The Estimate seems to have been based on the actuals of 1874-75.

XXII. Medical Services.

112. The charges under this head are estimated

at Rs. ~~47,000~~ Rs 11,000
more than the Budget Estimates
of the current year - The
increase is made up of
the following items :—

	Increase
1 Increase to pay of Surgeons, Apothecaries, Hospital Apptts, Vaccinators and Office Establishment of the Dy Surgeon General including Servants	Rs. 5543.
2 Purchase of medicines -	Rs. 3320.
3 Diet to Patients	Rs. 1824.
4 Construction & Repairs of Buildings	Rs. 1100.
5 Other items including Contingencies	Rs. 1078.
Total	Rs 12885.
Deduct decrease under the heads "Medical Pupils" &c	Rs. 1885
Net increase	Rs 11,000

113. The increase in the
pr item includes Rs 400/.
under the head "Establishment
of Dy. Surgeon Genl. & Contingencies
The authority for this
is not quoted
114. The large increase of
Rupees 3320 under the head
Medicines is intended
to meet the requirements
of the Local Fund Dispensaries

which it is proposed to establish in different parts of the Province.

XXIII. Stationery and Printing — } 115. No fluctuations. The totals of the figures entered under the head "Number" require correction.

XXV. Allowances and Assignments under Treaties & Engagements. } 116. No fluctuations.

XXVI Miscellaneous. 117. The charges under the various heads comprising the head "Miscellaneous" are estimated at Rs 89,000 or Rs 9,000 less than the current year's Budget Estimates. This is chiefly due to the suspension of the Elephant Keddah operations in the Mysore District.

118. A sum of Rs. 25282 or Rs. 3142. more than the Estimates of 1875-76 is provided for in the Draft Budget under Review

on account of Travellers' Bungalows. Under existing arrangements only the cost of the 1st & 2d Class Bungalows is borne by the Imperial Revenues, while that of the 3d. Class Bungalows is charged to the District Funds. While such is the case, a charge of Rs. 96 appears against the Mysore District under the head of 3d Class Bungalows. althó the reason for this entry is not stated, it may be allowed to stand as it is in accordance with the previous years' figures.

119. The increase of Rupees 3700 on the current years' Budget Estimates under the head "Rewards for Killing wild animals" is based on the actuals of 1874.75, and may be allowed to stand to prevent future applications for reappropriations.

120. The other heads included under "Miscellaneous" do not

call for any special remark.

XXVII. Superannuation & Compassionate allowances & Charitable grants—

121. The Estimated charge under this head (Rs 152,000) are Rs. 5,000 in excess of the current year's Budget Estimates.

122. Pensions The number of Pensioners up to 31st Octr. 1874 was 407 and the amount of their Pensions was Rs 98047. 12. "; and 74 new pensions amounting to Rs 15943/14/4 were granted up to 31st Octr 75, thus making a total of 113991. 10. ". Deducting the amount of lapses (Rs. 12050. 6. "). which occurred up to that date, the net charge to the State amounted to Rs. 101941. 4. " A sum of Rs. 9855 has been provided to meet the cost of pensions which may be sanctioned hereafter in 1876. 77, thus raising the provision under this head to Rs. 111796. 4.

123. An increase of Rs. 2,000 on the current years Estimates is provided under the head "Gratuities to discharged Public Servants."

124. The charges on account of the Local Force are estimated at Rs. 890,000 or Rs. 12,000 less than the Budget provision for the current year. The decrease is owing to the absorption of 33 Supernumeraries, by which a saving of Rs. 10200 was caused; and to a diminished provision under the head "Purchase of Arms &c. XXVIII. Military (Local Force).

125. The usual grant of Rupees 1500,000 is entered under this head. XX. Public Works Depts.

126. If the alterations which I have taken the liberty to suggest in the foregoing paras. are approved, the total expenditure

The proposed taxation ~~for the next year~~ will be approved for the next year will amount to Rs. 109,57,710 as shewn in the following statement.

Items.	D.y. Accountt's Estimates	Auditor's Estimates.
Refunds & Drawbacks	21,000	21,000
Land Revenues.	12,17,000	13,22,500
Forests.	264,000	264,000
Abkari	39,000	44,000
Sayer (Customs)	38,000	38,000
Stamps	11,000	11,000
Salt	1,000	1,000
Post Office	161,000	1,64,000
Administration	11,82,000	11,82,000
Minor Departments	164,000	162,560
Law & Justice	10,82,000	10,82,000
Police	659,000	659,000
Education	262,000	262,000
Muzarai	294,000	293,650
Medical Services	177,000	177,000
Stationary & Printing	73,000	73,000
Allowances &c. under Treaties	25,67,000	25,67,000
Miscellaneous.	89,000	89,000
Pensions &c.	152,000	152,000
Military.	8,90,000	8,90,000
Public Works.	15,00,000	1,500,000
Total.	10843,000	109,57,710

Estimated Surplus. 127. The estimated Surplus on the Budget

Estimates for 1876.77 is put down by the Dy Accountant General at Rupees 4,0,000 as against Rupees 3,20,000 on those for 1875.76. The disparity between these figures is due to a decrease in the Estimate of receipts, and to the increase of expenditure chiefly under the heads noted in the margin.

× Land Revenue Rs. 12,166.
Forest . 8,000
Ab Kari 19,000
Minor Depts including Topographical Survey " 13,560
Law & Justice " 40,400
Police 28,800
Education . . . 8,000
Medical Services . 11,000.

128. If the estimates of receipts and Expenditure shewn by me in paras 124/126. above be adopted, the Estimated surplus will be Rupees. 9,15,114 as per particulars given in the margin.

× Estimated Receipts Rs 118,66,82
Expenditure Rs. 109,51,71
Surplus Rs. 9,15,114

129. In conclusion, I beg to express my regret that I have not been able to do full justice to the subject for want of sufficient

data to proceed upon.
The Draft ~~Budgets~~ received from the Districts and Divisions, and from which the one under review seems to have been compiled, have not been sent up to this Office, and in their absence, I am unable to say exactly what the reasons for variations in the Estimates are.
According to the information furnished by the Dy. Accountant General, there appears to be but one grand reason for the fluctuations under the head of Receipts, more especially, Land Revenue, which is the main stay of Govt. ~~xxxxxx~~ in this Province), and that is the alteration in 1874-75 of the periods of instalments for payment of the Govt. demand, so as to make the collection season coterminous with the Official Year.

No attention seems to have been paid in framing the Estimates to the prospects of the coming season, which, it is not unnatural to hope, will be a pretty favorable one, and may contribute to extension of cultivation and consequently enhancement of revenue.

130. To enable this office to check the Collectors' figures properly, and thereby arrive at a tolerably correct Estimate of receipts and disbursements, I would respectfully suggest that the Collectors and heads of Departments should be instructed to submit the Draft Budgets for their respective Districts & Departments to this Office early in September, with such explanation of the items as they may think necessary. After scrutiny and review in this office with the

15

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aid of the ~~accounts &c.~~ received from Districts, they may be sent to the Dy. Accountant General for compilation of the Provincial Budget and for retransmission with such remarks as he may think called for. The Provincial Budget may then be reviewed by the Chief Commr. and submitted to the Govt. of India for final sanction. This course is followed in the Madras Presidency and also in this Province with regard to the Educational & Forest Budget Estimates. and may, I think, be advantageously adopted in the case of all Budgets.

B.S. Enderby
3/2/76

This suggestion seems to the purpose, and if approved, will be communicated in the Orders passed on the Budget

8/2/76

Statement A. Receipts. Budget Estimates of 1876.77. comp

Districts.	Land Rev.	Forest.	Abkari	Assessed Taxes.	Sayer.	Salt.	Stamps	Mint	Po
Chief Comrs Hd Quarters	"	"	"	"	"	"	+ 500	"	+
Bangalore District	- 31670	+ 400	- 50	- 2,030	+ 7750	+ 100	+ 9000	"	+
Kolar.	+ 8760	"	+ 8020	- 383	+ 740	- 100	+ 1400	"	+
Tumkur.	- 73435	"	- 1850	- 4537	+ 2535	- 400	- 1300	"	+
Shemoga "	- 3733	- 10050	- 11770	- 3750	- 82100	- 100	+ 50	"	-
Kadur. "	- 4572	"	- 9450	+ 650	- 48950	"	+ 700	"	-
Chitaldroog "	+ 21700	"	- 7587	- 930	+ 9250	+ 2650	- 500	"	-
Mysore "	+ 25875	+ 34950	+ 116,987	+ 1010	- 2743	- 150	- 850	"	+
Hassan "	+ 2415	- 6300	+ 25,700	+ 1970	- 822	"	"	"	+
Net	Decrease 54660	Increase 19000	Increase 120,000	Decrease 8000	Decrease 114340	Increase 2000	Increase 9000	"	In

Statement B. Receipts. Budget Estimates of 1876.77 Contracte

Districts	Land Rev.	Forest.	Abkari	Assessed Taxes	Sayer.	Salt.	Stamps	Mint	Po
Chf Comrs Head Quarters	"	"	"	"	"	"	- 642	- 3567	+
Bangalore District	+ 6968	- 13107	+ 24089	+ 290	- 26175	- 123	+ 1228	"	+
Kolar. "	- 116337	"	+ 705	- 4647	- 2611	- 48	- 929	"	+
Tumkur. "	+ 13725	"	- 3559	+ 1187	- 24481	+ 410	- 951	"	+
Shemoga "	- 556571	- 14568	- 4542	- 8376	- 122995	- 125	- 429	"	+
Kadur. "	- 223003	"	+ 559	- 5128	- 39569	- 349	- 17	"	+
Chitaldroog "	- 115117	"	- 6464	- 8564	- 6004	- 1124	- 1070	"	+
Mysore "	- 1730	+ 78217	+ 106105	+ 98	- 15604	+ 3	- 3	"	+
Hassan "	+ 6887	+ 18334	+ 18659	+ 2914	- 9774	- 9	- 674	"	+
Net	Decrease 985178	Increase 68876	Increase 135552	Decrease 22226	Decrease 247213	Decrease 1365	Decrease 3487	Decrease 3567	Increase 4

ared with those of 1875.76.

Office	Law & Justice	Police	Military	Education	Interest	Miscella-neous	Public Works	Total	Remarks.
500	+ 2765	"	+ 4000	"	+ 1000	+ 6750	+ 19000	+ 34515	
460	+ 3349	+ 390	"	"	"	+ 4155	"	- 8146	
150	+ 4330	- 50	"	"	- 600	- 165	"	+ 22102	
185	+ 1797	+ 50	"	"	- 1500	- 50	"	- 78505	
75	- 1546	+ 130	"	"	+ 3700	- 100	"	- 109344	
70	- 1010	+ 100	"	"	+ 1400	- 575	"	- 61777	
"	- 6659	+ 250	"	"	"	- 150	"	+ 18024	
280	- 16326	"	"	"	"	-32865	"	+ 127168	
570	+ 300	+ 130	"	"	+ 1000	+ 1000	"	+ 25963	
ease	Decrease	Increase	Increase		Increase	Decrease	Increase	Decrease	
00	= 13,000	= 1000	= 4000		= 5000	= 22,000	= 19,000	= 30,000	

The sign + denotes that the Estimates for 1875.76 exceed those for 1874.75.
The sign - denotes that the Estimates for 1875.76 fall short of those for 1874.75.

with the actuals of 1874.75.

Office	Law & Justice	Police	Military	Education	Interest	Miscella-neous	Public Works	Total
93	- 2968	"	+ 1648	+18073	+ 760	+ 2927	+ 1004	+ 17728
09	+ 4650	+ 13	"	"	+ 469	+ 3434	- 1500	+ 745
34	- 2553	+ 7	"	"	+ 186	- 951	"	- 126944
81	+ 2381	- 1	"	"	- 31	- 896	"	- 11735
22	- 1122	- 315	"	"	+ 19	- 1913	"	- 710815
43	+ 1669	+ 3	"	"	- 88	- 835	"	- 266621
16	+ 2616	+ 151	"	"	+ 485	- 567	"	- 135442
17	- 1271	+ 17	"	"	+ 65	- 29169	"	+ 138045
28	+ 7168	- 116	"	"	+ 126	- 85	"	+ 44858
ease	Increase	Decrease	Increase	Increase	Increase	Decrease	Decrease	Decrease
43	= 11570	= 247	= 1648	= 18073	= 1991	= 28055	= 496	= 1050881

The sign + denotes that the Estimates for 1875.76 exceed the Actuals of 1874.75.
The sign - denotes that the Estimates for 1875.76 fall short of the Actuals of 1874.75.

Receipts — Land Revenue — Estimates of 187

Items	Bangalore	Kolar	Tumkur
1. Permanently settled villages	"	"	105
2. Villages on Progressive Rentals	"	"	"
3. Villages rented for one year	"	"	"
4. Jodi or lightly assessed villages	+ 800	− 2000.	+ 40.
5. Ryotwar or Kondayem land	− 10,000	+ 20,000	− 50,000
6. Batayi.	− 30,000	"	− 11,200
7. Ardhamanium, Vuttar te lands.	+ 7500	"	"
8. Jodi lands granted to village servants	− 4,300	− 5,000	+ 1300
9. do. to Brahmins, Fakirs, and Devastans	+ 200.	"	− 6800
10. do. to Private Chatrams & Topes	− 200	− 50.	− 350
11. Pasture lands	+ 3000.	+ 600.	+ 6000
12. Coffee Halak	− 20.	"	"
13. Tax on Hapanvani Hittalu	"	"	"
14. Quit Rent realized from Inamdars	+ 200	+ 9600	− 1,200
15. Sale proceeds of pot land	+ 200.	− 50 (Nothing in the year 1876-77)	− 380.
16. Amroy	− 1000.	− 14,000	"
17. Cultivation not included in Jamabandy	+ 300	− 400.	"
18. Collections from Concealed Cultn.	− 200.	− 140.	"
19. Cultn. of unclaimed Inam lands	− 100.	"	− 40.
20. Fees on Coffee Pattas	+ 500 (Nothing in 1878. 1868.)	+ 300 (Nothing in 75-76)	
21. Other items	+ 1000	"	+ 1300
22. Revenue Process Fees	+ 450.	− 100.	"
	Net decrease = 31,670.	Net increase = 8,760	Net Decrease = 73,435.

Explanation. The sign + denotes that the Estim
The sign − do

6. by compared with those of 1875-76.

55

Chemnapa.	Kadur.	Chitaldroog	Mysore	Hassan.	Grand Total.
"	— 10.	"	"	"	— 115.
"	"	"	"	"	"
"	"	"	"	"	"
— 100.	"	"	"	"	— 1,260.
— 4000.	+ 16,000	"	+ 24,000	"	— 4,000.
"	"	"	— 200.	"	— 41,400
— 9000.	"	"	"	"	— 1,500.
"	"	+ 1000.	"	"	— 7,000
"	— 8,000	+ 14,000	+ 100	"	— 18,500
"	— 12	— 500.	"	"	— 1,112
+ 1000	"	+ 14,000	"	"	+ 12,600
— 33	— 12,000	"	+ 25	"	— 12,028
"	"	"	"	"	"
+ 7000	— 450	+ 4000.	"	"	+ 19,150
"	— 100	+ 200	+ 500	"	+ 370
"	"	+ 500	"	"	— 14,500
"	"	"	"	"	— 100.
"	"	"	+ 800	"	+ 460.
"	— 50	"	+ 200	"	+ 10.
"	"	"	"	"	+ 800.
+ 1500	"	+ 6500	"	+ 2015	+ 12315.
— 100	+ 50	"	+ 450	+ 400	+ 1150.
Net Decrease = 3,733.	Net Decrease = 4,572.	Net increase = 21,700	Net increase = 25,875	Net increase = 2,415	Net Decrease = 54,660.

ates of 1876-77 are more than those of 1875-76.
are less than those of 1875-76.

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XXX for the reasons shown.

As to charges the only reason of Mr Hudson I know necessary except the exercise of restraint is an extra provision proposed for village servants remuneration and an allowance of the topographical dept figures under Mines dept.

A revised budget should be forwarded by Mr Hudson so as to reach me at Hanau on the 17th if possible in order that no further delay may occur

[illegible]

76/2

The Bd. moved ab
once to consult the
Budget with Mr Hudson
and have the errors pointed
out, corrected. As to the
alteration the prolongation
of the Lists will no doubt
increase next years Land
revenue so that we may put it
at Rs 75,00,000 of Rs
4. approves. His reason for
taking 73,00,000 as odd is perfectly
clear. In 1874-75. The actual
revenue is increased ten lacs by
alteration of lists which gave
that year a considerable portion
of the Land revenue of the previous
year. As the measure was
not completed current in
this year was also expected
to be in the same position.
The prolongation of the lists
will now put next year
in the same way but I
don't see that this will affect
the estimate of the
H. S. will be safe. The
same argument applies
to remitted taxes which
may remain at Rs 4.
year. Say 2 or will
not be considered.

I see that the
budget was
despatched on the
21st Dec — [illegible]

[illegible]

Fr 16. 11

I understand Mr Hudson
when he went through
the budget with me that
it was then much as he
and that there was no
time for any detailed
revision. I accordingly
approved it and
authorized him to say the
Bd. that it might be
despatched. Some three
days weeks have been
allowed to elapse and
the Bd. has given a
detailed criticism of
the figures which in
the absence of the detailed
budget, which no doubt
was valid reasons, which
were accepted by the Bd.
is of very little value

B. 101.

From

The Deputy Accountant General
in Mysore.

To

The Offg. Secretary to the Chief Commr.,
General Department.

Dated 20 December 1921

Despatched

Received 21 Dec 1921

Section

File No

Serial No

Enclosures No.

General No. 4566

No.

Submits the Supplementary Budget for the year 1921-22 with an Explanatory Statement

To Despatch by Mail Leaves necessary perhaps Shipplain or Known Messenger Enclosures detailed in Memo

Deputy Accountant Generals Office
Bangalore 20th December 1875

From

The Deputy Accountant General
of Mysore

To

The Officiating Secretary to the
Chief Commissioner
General Department

Section
File No
Serial No 811
Date

I have the honor to submit for the Chief Commissioner's approval and transmission to the Government of India Foreign department the Mysore Budget Estimates of Receipts and Disbursements for the year 1876/77, with an explanatory statement of the principal variations from the estimate of the previous year.

2 It will be observed that the new estimates of receipts which amount to Rupees 10883000 are in the aggregate Rupees 10,50,881 less than the actual collections of the year 1874/5. This is mainly owing to the change of the period prescribed for the collection of the Land Revenue and the Mohaturfika Taxes which was partially carried out in that year adding 10 lacs

of

of Rupees to the estimated collection. Similarly during the current year 1875/76 it is anticipated that the land revenue collections will exceed the original estimates by about 10¾ Lacs after deducting 5 Lacs in consideration of the threatened failure of the rains which may necessitate large remissions -

Land Revenue

3 Assuming that sufficient notice has been given of the change in the period of collection to ensure the revenue of 1875/76 being realized within the current financial year as prescribed the land revenue of 1876/77 has been estimated agreeably to the budgets received from the Commissioner of Divisions at Rs 7,30,000 for Rs 54,000 less than the original estimate for 1875/6, arrears being excluded from the figures of both years - For the diminution the reasons assigned by the Deputy Commissioner of Sumbur in which District it principally occurs, are that the new and enhanced settlements which were provided for in the estimates of 1875/6 are not likely according to existing arrangements to be brought into operation in the coming year, and, moreover that agricultural prospects are not encouraging - In Chhatisgurh where it is understood that drought is at present apprehended ing an aggravated form, the Deputy Commissioner has

has made no reduction in the Land Revenue, but his estimate may be accepted as it is quite possible that the coming year may prove to be a favorable one-

4 Under the head of Forest Revenue the Conservator of Forests estimates Rs 19000 in excess of the current years receipts, and under Abkari (now styled "Excise on Spirits and Drugs") there is a net increase over the original estimate of Rs 120,000 which will be contributed principally by the new Toddy contract of the Ashtagram Division- "Arrack" shews a small increase over the estimate of 1875/6, of Rs 24700 only, notwithstanding the augmentation of duty on such liquor. The Deputy Commissioners of Kudur and Chitaldroog anticipate a diminished consumption in consequence. The estimated income of the Civil Courts Rs 406800 exceeds the actual income of the past year by Rs 10000 but is less than the estimate of 1875/76 by Rs 12,200 in the item of Court Fees. The other heads of receipt do not exhibit any material change, excepting the head Miscellaneous where Rs 22000 occur owing to the suspension of Elephant Keddah operations-

Forest, Abkari Law & Justice &c

5 The Total estimated receipts of 1876/77 (Rs 10,88,3000) are on the whole less than those of 1875/76 as originally estimated before the curtailment

of

of the period for collecting the Land Revenue, by Rs 30 000 and compared with the ordinary collections of 1874/5, by Rs 45 000/

6 The total expenditure of the coming year is estimated at Rs ~~1062000~~ 1092000 M, including as usual 15 lacs on account of the ordinary grant for the Public Works Department. This leaves Rs ~~943000~~ 942400 M for expenditure under all other heads. From the annexed Statement it will be seen that the actual expenditure of 1874/5 under the same heads excepting the Topographical Survey introduced since 1st October 1875, was only Rs 8,72,886/ and that the original estimate of the current year 1875/6 was Rs 9,09,300.

Estimate of 1876-7 compared with actual charges of 1874-5.

The increase between the actual charges of 1874/5 and the estimated charges of 1876-77 is Rs 614/39. The difference is made up of additional Expenditure principally under the following heads.

		M
Land Revenue	Additional compensation to Ryots for loss of Grain dues and temporary remuneration to Village Servants in new settled Talukas	123000
	Additional Survey charges consequent on the gradual extension of the department	~~42000~~ 27700
Forest	Increase in working and Conservancy	27300
Abkari	Cost of Arrack under new arrangement for the Mysore district	19000
		~~460000~~

Carried Over

Right the Rs 1079300 according to Draft Budget

1st Paper 929300 Rs 81000 Abkari 1st Jan. 1876 M.E. 14/2/76

		Brought forward	46000
Salt	Compensation	1000	
Stamps	Water marked paper	3000	
Post Office	New lines and increase of pay	8000	12000
Administration	Head Quarter Officers - Furlo Allowances of Secretary.		6000
	Pay of probationer Financial departmt		4000
	4 Attaches Excess pay.		5000
	Personal Allowance to 1st Assistant		1200
	Palace charges including Rs 50000 for furniture & repairs & replacement of Bungalow		62500
Minor Department	Topographical Survey		135000
Law & Justice	Chiefly on account of new Munsiffs Courts Net increase		21000
Police	Estimate at full strength of reorganized Force compared with cost of old Police		244000
Education	Inspection	1100	
	English Schools	12500	
	Vernacular	9000	
	Engineering College	13500	
	Book Depôt	7100	
	Prizes	600	
	Buildings	12300	
	Grants-in-aid	5300	
		61400	
	Savings under Direction Travelling allowances	5400	56000
Medical Services	Increase in pay of 2 Surgeons & Apothecaries with 11 additional Hospital Assistants	6800	
	Medical Supplies	1000	
	Travelling Expenses	2500	
	Contingent charges	1700	
	Hospital and Dispensary Establishment	6000	
	Diet of patients	4000	
	Furniture	1100	
	Contingencies	4400	
	Leper Hospital	1100	
	Lunatic asylum	1200	
	Vaccination	600	
	Other items	1600	32000
			C/F ~~Brought forward~~ 6[illegible]

	Brought forward	644700
	Cutcherry Establishment	1800
Local Force	Increase in Adjutantships on promotion	2000
	Sowar Establishment	4400
	Bar Establishment	8000
	Pensions	10000
		26200
	Savings in Store Department	6200
		20000
	Net increase under other heads	9000
		~~723700~~ 804700
	Deduct decrease	
	Sayer	3600
	Printing	14800
	Miscellaneous	12300
	Gratuities	79000
		109700
		~~814000~~ 695000

It is to be observed that the large increase in the estimates of 1876-77 as compared with the actual outlay of 1874-5 is partly due to the grants in the earlier year being unutilized to the extent of Rupees 132000-

Estimates of 1876-7 compared with 1875-6.

It remains to review the estimates of the new with that of the current year. The difference between which is just 2 lacs more in the former. The principal items of increase and decrease are the following

	More in 1876-7.	Less in 1876-7.	
Interest		3000.	Now chargeable to Invested amounts
Refunds	5000.		
Land Revenue Establishment	18500.		Owing to abolition of 7 talukas
Establishment in Nuggur & Ashtagrama &c.			to provide for Munsiffs courts.

	More in 1876-7.	Less in 1875-7.	
Land Revenue Survey	"	6.000	Chiefly in Boundary mark charges.
Inam Commission	1.000		For tents.
Revenue Miscellaneous	~~35.000~~ 116.000		Compensation and temporary remuneration to Village ~~Servants~~ in newly settled Talukas 18.500. Inalienated Land Inams 14.000 (also credited to Land Revenue)
Forests	8.000		Chiefly in Conservancy and working charges.
Abkari	19.000.		Purchase of Spirits for Mysore District.
Sayer Customs	"	3.000.	Increase Commission and Establishment consequent on reduced receipts.
Salt	1.000		Compensation for giving up manufacture within 5 miles of British Territory.
Post Office	3.000		Increase in pay of Anche Bursky and additional line Establishment.
Administration Public Office	10.500		Further pay of absent Secretary 0.300. Financial Probationer 4.000 Attaches 1.800. Chief Commissioner's Office 1.300. Decrease in Treasury Establishment Rs 2.500-
Palace charges	14.000		12.000 reduced on account of Maha Rajah, ~~Court~~ ~~Journeys~~ ~~on open~~ Court - 5.000 for Residence at Bangalore
Minor Departments	138.000.		Rs 135.000 for new Topographical Survey - Experimental Farm 1.800-
Law & Justice	41.000		Charges owing to new Munsiffs' Courts in Coimbatore and Nuggur Divisions -
Police	29.000		Deputy Inspector Generals Annual increment of pay and his Establishment 8.000.
			1 Assistant Commissioner to Kudur District 3.600
			Establishment of 8 Do 1.400
			Travelling Allowances 3.600
			Contingent charges 14.400
			Not previously provided in 1875-6.
Education	8.000		Inspectors pay 1.000
			English Schools 1.500
			Vernacular 1.600
			Engineer School 3.600

	More	Less	
	in 1876-77	SCHEDULE 1876-77	
Moozroe / Religious and Charitable Institution /	1000	"	Value of Sandalwood 600.
Medical	11000	"	Increase of pay on promotion to Surgeons and Medical Subordinates 4000
			Europe medicines 3000
			Hospitals & Dispensaries 3500.
Miscellaneous	"	9000	Owing to suspension of Elephant Keddah operations.
Superannuations &c	5000.		Additional provision for pensions and gratuities.
Local Force	"	12000	Chiefly owing to absorption of supernumeraries.
Grand Total	~~Rs 246500~~ Rs 396500	65500.	

Net Increase 250000.

8. The net result of the Estimates of receipts and Expenditure is a nominal ~~surplus~~ deficit of Rs 46000/-

I have the honor to be
Sir,
Your most Obedient Servant.

Deputy Accountant General
of Mysore

A.P.

Abstract of Expenditure 1876-7 compared with two previous years

	Actuals 1874-5	Estimates 1875-6	Estimates 1876-7
Interest	96.	3000	
Refunds	23820.	16000.	21000
Land Revenue Establishments	734752	733672.	711165
Revenue Survey	298680	329575.	323473
Inam Commission	25963	69100.	70700
Miscellaneous	43333	70557	105656.
Forests	236722.	256000	264000
Excise on Spirits and Drugs	19813.	20000	39000
Customs, Sayer	41646.	41296.	38000
Salt	242.	"	1000
Stamps	7984.	11000.	11000
Post Office	152789	158000.	167000
Administration			
Public Offices	281367.	296871	307469
Palace Charges	811989.	688129.	874531
Minor Departments	24731	26000	164000
Law and Justice	1061281	1041600	1082000
Police	415022.	630200	650000
Education	206012.	254000	262000
Ecclesiastical	293262.	293000	294000
Medical	145273.	166000	177000
Stationery and Printing	87808	73000	73000
Allowances and Assignments under Treaties &c.	2566272.	2567000	2567000
Miscellaneous	101266	98000	89000
Superannuation Pensions &c.	230898.	147000	152000
Military (Local Force)	869850	902000	890000
Total Civil & Military	8728861	9093000	9343000
Public Works	1635224.	1500000	1500000
Total	10364085	10593000	10843000

Bangalore
December 1875

A.P.

By: Acctt: General
of Mysore.